

CHAPTER 153**REFUND OF ERRONEOUSLY PAID PROPERTY TAXES**

S.F. 473

AN ACT relating to the refund of property taxes paid erroneously and providing effective and retroactive applicability dates.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **REFUND OF PROPERTY TAXES ERRONEOUSLY ASSESSED.** Notwithstanding section 445.60, the board of supervisors of a county having a population of more than twenty-five thousand but not more than twenty-six thousand may refund the property taxes erroneously paid by a taxpayer with all interest, fees, and costs actually paid by the taxpayer. The refund shall apply only to property taxes erroneously paid by a taxpayer which resulted from an overassessment of the taxpayer's property for property taxes payable in the fiscal year beginning July 1, 1986, and for subsequent fiscal years through the fiscal year beginning July 1, 1992.

Sec. 2. **EFFECTIVE AND APPLICABILITY DATES.** This Act, being deemed of immediate importance, takes effect upon enactment, and applies retroactively to property taxes payable in the fiscal period beginning July 1, 1986, and ending June 30, 1993.

Sec. 3. **REPEAL.** This Act is repealed effective June 15, 1995.

Approved May 4, 1995

CHAPTER 154**SALES, SERVICES, AND USE TAX EXEMPTION - PRINTERS AND PUBLISHERS**

H.F. 185

AN ACT relating to the sales, services, and use tax exemption for items used by printers and publishers, limiting the amount of refunds, and providing retroactive and applicability date provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, subsection 21, Code 1995, is amended by striking the subsection and inserting in lieu thereof the following:

21. The gross receipts from sales or rentals to a printer or publisher of the following: acetate; anti-halation backing; anti-static spray; back lining; base material used as a carrier for light sensitive emulsions; blankets; blow-ups; bronze powder; carbon tissue; codas; color filters; color separations; contacts; continuous tone separations; creative art; custom dies and die cutting materials; dampener sleeves; dampening solution; design and styling; diazo coating; dot etching; dot etching solutions; drawings; drawsheets; driers; duplicate films or prints; electronically digitized images; electrotypes; end product of image modulation; engravings; etch solutions; film; finished art or final art; fix; fixative spray; flats; flying pasters; foils; goldenrod paper; gum; halftones; illustrations; ink; ink paste; keylines; lacquer; lasering images; layouts; lettering; line negatives and positives; linotypes; lithographic offset plates; magnesium and zinc etchings; masking paper; masks; masters; mats; mat service; metal toner; models, modeling; mylar; negatives; nonoffset spray; opaque film process paper; opaquing; padding compound; paper stock; photographic materials:

acids, plastic film, desensitizer emulsion, exposure chemicals, fix, developers, paper; photography, day rate; photopolymer coating; photographs; photostats; photo-display tape; phototypesetter materials; ph-indicator sticks; positives; press pack; printing cylinders; printing plates, all types; process lettering; proof paper; proofs and proof processes, all types; pumice powder; purchased author alterations; purchased composition; purchased phototypesetting; purchased stripping and paste-ups; red litho tape; reducers; roller covering; screen tints; sketches; stepped plates; stereotypes; strip types; substrate; tints; tissue overlays; toners; transparencies; tympan; typesetting; typography; varnishes; veloxes; wood mounts; and any other items used in a like capacity to any of the above enumerated items by the printer or publisher to complete a finished product for sale at retail. Expendable tools and supplies which are not enumerated in this subsection are excluded from the exemption. "Printer" means that portion of a person's business engaged in printing that completes a finished product for ultimate sale at retail or means that portion of a person's business used to complete a finished printed packaging material used to package a product for ultimate sale at retail. "Printer" does not mean an in-house printer who prints or copyrights its own materials.

Sec. 2. Refunds of taxes, interests, or penalties which arise from claims resulting from the enactment of the amendment to section 422.45, subsection 21, of this Act, for sales and rentals occurring between July 1, 1983, and June 30, 1995, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 1995, notwithstanding any other provision of law. If the amount of claims totals more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1983, for sales and rentals made on or after that date.

Approved May 4, 1995

CHAPTER 155

MOTOR FUEL AND SPECIAL FUEL TAXATION AND REGULATION

H.F. 552

AN ACT relating to changing the point of taxation of motor vehicle fuel by requiring supplier's, restrictive supplier's, importer's, exporter's, dealer's, user's, or blender's licenses, changing reporting periods, and adding penalties and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 323.1, subsection 4, Code 1995, is amended to read as follows:

4. "Distributor" means a person who holds a motor fuel distributor's license or a special fuel distributor's license issued as provided as defined in chapter 452A.

Sec. 2. Section 323.2, Code 1995, is amended to read as follows:

323.2 DISCONTINUING DISTRIBUTOR FRANCHISE.

Notwithstanding the terms, provisions or conditions of any distributor franchise, a franchiser shall not terminate or refuse to renew a distributor franchise except as provided in this chapter. A franchiser shall not terminate or refuse to renew a distributor